

Checklist

To Starting a Business in North Dakota

It is recommended that your first contact is with the North Dakota Secretary of State's office to determine if the business name is available.

The following general requirements may need to be addressed by most new businesses. Other requirements may also apply.

Secretary of State (www.nd.gov/sos)

701-328-4284 or 800-352-0867 ext. 8-4284

- Most organizations, when transacting business in the State of North Dakota have a filing obligation based on the type of business structure: Corporation, Limited Partnership, Limited Liability Company, Limited Liability Partnership or General Partnership and Sole Proprietorship. Fees may be required.
- A North Dakota corporation or Limited Liability Company (LLC) must file articles of incorporation/organization to acquire corporate or limited liability status.
- A North Dakota Limited Liability Partnership (LLP) or a Limited Liability Limited Partnership company must file a registration to acquire limited liability status.
- Out of state owned business must be registered with the North Dakota Secretary of State prior to transacting business in North Dakota.
- Trade name registration is required for sole proprietorship, corporation and Limited Liability Companies.
- A Fictitious Name Certificate must be submitted by a limited or general partnership.
- Any organization with a trademark or service mark may register.

www.nd.gov/sos/businessserv/registrations/trademark.html

State Tax Department (www.nd.gov/tax)

701-328-2770 or 800-638-2901

- Every employer required to withhold North Dakota income tax must register and complete the Application to Register for Income Tax Withholding and Sales & Use Tax Permit in advance of withholding. Returns will be sent to permit holders and they must report quarterly even if no tax is due.

- Sales & Use Tax – Any business making taxable sales of tangible personal property or certain services to the end user is required to hold a North Dakota sales and use tax permit. Returns will be sent to permit holders and they must report quarterly even if no tax is due.
- State Income Tax Withholding-An employer is required to withhold state income tax from wages paid to an employee if the employee performs services within North Dakota and wages are subject to federal income tax. Form 306, Income Tax Withholding Return must be filed for each quarter. Form 307, ND Transmittal of Wage & Tax Statements (Forms W-2) must be filed on or before February 28 following the close of the calendar year.
- Income Tax reporting for business.

IRS (www.irs.gov/smallbiz)

800-829-1040

- Employer ID# - Required if company is formed as a partnership, corporation, or LLC, or if the company has employees. Use Form SS-4. Available electronically at www.irs.gov. (Enter EIN in the IRS Keyword Search on the IRS home page). You may now apply online.
- Income Tax Reporting (Schedule C for Proprietor; Form 1065 for partnership; or Form 1120 for corporation or 1120-S for S-Corp.)
- Employee taxes – Employers are required to withhold federal income, Social Security and Medicare taxes and report them on the “Employers Quarterly Federal Tax Return” (Form 941).
- Federal Unemployment Tax Act (FUTA)- Paid from the owner’s funds and reported separately from Social Security and Medicare (Form 940).

State Licensing Information

- Verify licensing requirements for various businesses on the State’s New Business Registration site: www.ag.ndsu.edu/ccv/ced/publications/ec752/businesses.htm

City & County Auditors

- Local business licenses or permits and information on zoning ordinances.

Insurance

- Contact your local insurance agent for life, hazard, theft or other types of business insurances to protect your business.

Requirements for Companies Who Hire Employees

- Federal employer identification number (EIN) (Form SS-4).
- “Withholding Allowance Form” (Form W-4) completed by employee.
- Proof of US Citizenship (Form I-9) completed by employee.
- Federal income tax withholdings reported on “Employer’s Quarterly Federal Tax Return” (Form 941).
- State income tax withholdings reported on (Form 307). “Application to Register for ND Income Tax Withholding” (Form 301) must be completed in advance of withholding.
- Complete Form SFN 41216-Report to Determine Liability located at www.jobsnd.com and return to Job Service North Dakota within 20 days of hiring employees to determine if you are required to have unemployment insurance. 701-328-2814 or 800-472-2952 Toll-free TTY Relay ND: 1-800-366-6888.
- Contact Workforce Safety & Insurance- to request an Application for Insurance. (Form SFN 5556) www.workforcesafety.com, 701-328-3800 or 800-777-5033, Hearing Impaired 800-366-6888.
- Contact the North Dakota Department of Labor to learn about state labor and employment discrimination laws, and to obtain required employment posters. 701-328-2660 or in-state toll-free 800-582-8032 (TTY/TDD800-366-6888), website: www.nd.gov/labor or www.nd.gov/humanrights, or email: labor@nd.gov or humanrights@nd.gov
- Contact the North Dakota Department of Human Services Child Support Enforcement Division concerning the New Hire Reporting Requirements. (Form SFN1018) within 20 days of hiring employees.
701-328-3582, 800-755-5830 or TTY 1-800-366-6888.
www.nd.gov/humanservices (select *Business Services* then *Employer* then *New Hire Reporting*)